

Date: 02/02/2023  
AS 2023-02

The Board of Assessment Revision meeting was called to order at 9:00 AM on February 2, 2023 in the Susquehanna County Courthouse.

Present: Commissioners A. Hall, J. Herschel, E. Arnold, Director of Assessment/Chief Assessor S. Seamans, Senior Field Appraiser/Deputy Director P. Leach, Field Appraiser E. Freeman, Real Estate Clerk Trainee L. Pert.

Pledge of Allegiance to the Flag

Commissioner E. Arnold made a motion to approve the minutes from October 3, 2022.

Seconded by Commissioner: J. Herschel                      Ayes: unanimous      Motion carried

DISCUSSION: Edward B & T Nicole Kowalyk Jr. (267.00 – 1,045.01,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs declaring, E. Kowalyk has demonstrated the required financial need and is recommended to approve for tax exemption status as of November 7, 2022.

Motion was made by Commissioner E. Arnold to approve tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Dale E & Mary P Weaver (054.06-1,023.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating M. Weaver has demonstrated the required financial need and is recommended to approve for tax exemption status as of November 16, 2022.

Motion was made by Commissioner E. Arnold to remove tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Robert A & Connie J Burrige (177.00-1,042.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating that Robert is deceased. C. Burrige has demonstrated the required financial need and is recommended to be approved for continued tax exemption status as surviving spouse.

Motion was made by Commissioner: E. Arnold to approve tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

DISCUSSION: Kenneth E & Sally A Gould (042.00-2,022.00,000): Chief Assessor, Seamans, states the Assessment office received a letter from Pennsylvania Department of Military and Veterans Affairs stating K. Gould has demonstrated the required financial need and is recommended to approve for tax exemption status as of January 10, 2023.

Motion was made by Commissioner E. Arnold to remove tax exemption status.

Seconded by Commissioner: J. Herschel      Ayes: unanimous      Motion carried

INDIVIDUAL APPEAL CASE RECORD:

Date: 02/02/2023 Time: 9:01 AM – 9:06 AM

Property Owner: John & Jennifer L Yannone, Jr.

Represented By: John Yannone Jr. Harford Township

Parcel Number: 166.00-1,064.00,000 Acres: 1.11 Property Type: R

Market Value: \$96,000 Assessed Value: \$48,000

C&G Mkt Value: \$ N/A C&G Assessed Value: \$ N/A

Estimated Co/Twp/ School Tax- \$3,024.34

Parcel Approved for Homestead- Y

Property Owner states assessment team came to his property. It was discovered that a building on his parcel was being assessed as an apartment/house in error. He states that the addition was in progress since 2011, with it just being empty space and studs until 2015, and he just finished the space in fall 2022. It is not an apartment, just a finished playroom for his children. He is here to get a refund for overpayment of taxes.

Chief Assessor Seamans explained that Senior Field Appraiser/Deputy Director P. Leach went out to see the home on November 4<sup>th</sup>, following up on the unfinished addition in her work file. At this time, Patty discovered the previous assessor's error; that the addition was not a house, but a garage with finished space. Mr. Yannone will be eligible to receive up to 6 years of refund for the differences he paid in county, township and school taxes for this clerical error. In addition, upon reviewing the parcel, an assessment adjustment from \$48,000 to \$37,800 was made due to changing structure from 1 story to Bi-Level.

Motion was made by Commissioner: A Hall to approve the Appeal.

Seconded by Commissioner: E. Arnold Ayes: unanimous Motion carried

Commissioner: E. Arnold motioned to adjourn at 9: 10 AM.

Seconded by Commissioner: J. Herschel Ayes: unanimous Motion carried

ATTEST:

*Sandra A. Reit*  
Secretary of Board

APPROVED: *[Signature]*  
*[Signature]*  
*[Signature]*  
SUSQUEHANNA COUNTY BOARD OF  
ASSESSMENT REVISIONS